

EXHIBIT O

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

NEWELL RUBBERMAID, INC.,

Plaintiff/Counter-Defendant,

v.

SCOTT T. BOSGRAAF, et al.,

Defendants/Counter-Plaintiffs.

Case No. 1:15-cv-00597-RJJ

Judge Robert J. Jonker

**KIRSCH LOFTS' SECOND SUPPLEMENTAL
RULE 26(A)(1) INITIAL DISCLOSURES**

Rule 26(a)(1)(A)(iii) Disclosures:

Kirsch Lofts believes all documents on which its claim for compensation are based have already been provided to Newell voluntarily as agreed to in the Joint Status Report or in response to Newell's discovery requests. If additional documents are discovered, Kirsch Lofts will disclose them in a timely manner. Kirsch Lofts' calculation of potential losses resulting from Newell's ongoing need to access the Property is as follows:

Loss of Tax Credits/Incentives

Brownfield Redevelopment MBT Credit	-\$1,690,000.00
New Markets Tax Credit Allocations (39% of total allocation)	-\$4,212,000.00
Brownfield TIF Reimbursement (6 years off the end of payment period)	-\$1,011,901.00

Loss of Profits/Carrying Costs

Return on investment for 6 year delay	-\$1,070,487.23
Carrying costs for 6 years (snow, lawn, taxes, security, etc...)	-\$150,000.00
Depreciation on buildout for 6 years (roof, media blasting, etc...)	-\$240,000.00
Increase in Construction Costs for 6 year delay	-\$2,181,220.00

Respectfully Submitted by:

BILA & ASSOCIATES, PLLC

March 29, 2016

/s/ Dennis W. Bila II
Dennis W. Bila II (P39975)
4270 Cottontail Lane
Harbor Springs, MI 49740
231.838.5678
bila@bilalaw.com